

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 544

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H.P. 363

House of Representatives, February 11, 2025

**An Act to Create Parity in the Taxation of Medicine by Exempting  
Sales of Cannabis for Medical Use**

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Reference to the Committee on Taxation suggested and ordered printed.

*Robert B. Hunt*  
ROBERT B. HUNT  
Clerk

Presented by Representative FREDERICKS of Sanford.  
Cosponsored by Representative: HENDERSON of Rumford, Senator: HICKMAN of  
Kennebec.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§5**, as amended by PL 2011, c. 548, §15, is further  
3 amended to read:

4 **5. Medicines.** Sales of medicines for human beings sold on a doctor's prescription.  
5 This subsection does not apply to the sale of marijuana and sales of cannabis on or after  
6 January 1, 2026 to a person with written certification for medical use provided by a medical  
7 provider pursuant to Title 22, chapter 558-C.

8 **SUMMARY**

9 This bill includes in the sales tax exemption that applies to medicines sold on a doctor's  
10 prescription sales of cannabis to a person who is certified for medical use by a medical  
11 provider pursuant to the Maine Medical Use of Cannabis Act.